

ANNUAL BUDGET OF
**MAPHUMULO LOCAL
MUNICIPALITY**



2013/14 TO 2015/16
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Part 1 – Annual Budget

1.1. Mayors Report

It is with great pleasure that I present to you our Annual Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2013 to 30 June 2014. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2013/14 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2013/14

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

The Municipality adopted a Vision and Mission that will provide direction for the municipality. Under my leadership and that of the Acting Municipal Manager, Mr .B.R. Ngubane and the Executive Committee, much progress has been made to accelerate service delivery in the municipal area.

1.2. Council Resolutions

On 29 May 2013 the Council of Maphumulo Local Municipality met in the Council Chambers of Maphumulo to consider the draft budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

1. The Council of Maphumulo Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The draft annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification);
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type); and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position;
 - 1.2.2. Budgeted Cash Flows;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation ;
 - 1.2.4. Asset management; and
 - 1.2.5. Basic service delivery measurement.
2. The Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2009:
 - 2.1. the tariffs for property rates –,
3. The Council of Maphumulo Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2010 the tariffs for other services,
4. To give proper effect to the municipality's draft budget, the Council of Maphumulo Local Municipality approves:
 - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
 - 4.2. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

1.3. Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

When drafting this budget, consideration was given to Section 18 of the MFMA which states that:

"An annual budget may only be funded from:

- a) Realistically anticipated revenues to be collected;*
 - b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
 - c) Borrowed funds, but only for the capital budget referred to in section 17(2)*
- (2) Revenue projections in the budget must be realistic, taking into account*
- a) Projected revenue for the current year based on collection levels to date; and*
 - b) Actual revenue collected in previous financial years."*

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets
- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

National Treasury's MFMA Circular No. 42, 60 and 61 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/14 MTREF process; and
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate have not changed;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Bill;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated overview of the 2013/14 MTREF				
	Adjustment budg	Budget 2013/14	Budget 2014/15	Budget 2015/16
Operating revenue	67 972 672	75 081 171	80 122 388	94 419 800
Operating expenditure	67 929 763	75 024 493	78 371 794	86 845 168
Surplus / Deficit for the year	42 909	56 679	1 750 595	7 574 632
Total Capital expenditure	40 624 520	56 578 000	34 944 000	40 124 600

Total operating revenue has grown by R10.1 million for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. For the two outer years, operational revenue will increase by R 5.0 million and R 14.3 respectively.

Total operating expenditure for the 2013/14 financial year has been increased by R7.0 million when compared to the 2012/13 Adjustments Budget, operational expenditure has grown by R 3.3 million and R 8.5 million for each of the respective outer years of the

MTREF. The operating surplus for the two outer years increases to R1750 595 and then R7 574 632. These surpluses will be used to fund capital expenditure.

1.4. Operating Revenue Framework

The Maphumulo Municipality will continue improving the quality of services provided to its citizens it needs to generate the required revenue. We believe that with a new demarcation will increase our source of revenue.

Below is the summary of revenue classified by main revenue source

Table 2: Summary of revenue classified by main revenue source

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Frame		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	393 318	628 113	768 603	605 000	746 460	746 460	821 106	903 217	993 538
Interest earned - external investme	564 910	500 559	1 244 695	400 000	1 344 268	1 344 268	1 478 695	1 626 564	1 789 221
Interest earned - outstanding debtors			336 196	33 066	480 030	480 030	518 432	559 907	604 700
Dividends received									
Fines									
Licences and permits									
Agency services									
Transfers recognised - operational	30 156 543	36 746 764	44 770 513	51 330 000	52 105 000	52 105 000	59 296 000	63 906 000	77 945 000
Other revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE				500 000	500 000	500 000			
Total Revenue (excluding capit	31 114 771	37 875 436	47 120 007	52 868 066	55 175 758	55 175 758	62 114 233	66 995 688	81 332 459

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating grants and transfers totals R52 105 million in the 2012/13 financial year and steadily increases to R7.2 million by 2013/14. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3: Operating Transfers and Grant Receipts

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Added Outcome	Added Outcome	Added Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2
RECEIPTS:									
Operating Transfers and Grants									
National Government:	29 045	35 438	44 501	51 130	55 488	59 811	56 616	63 906	77 945
Local Government Equi	27 395	33 488	42 261	48 830	52 838	57 111	54 076	61 172	75 028
Finance Management	750	1 200	1 450	1 500	1 750	1 750	1 650	1 800	1 950
Municipal Systems Imp	900	750	790	800	900	950	890	934	967
Other transfers/grants [insert description]									
Provincial Government	400	-	-	200	799	932	1 680	-	-
Public Works- Rates									
IDP community participation				200	200	300			
Community library services					85	90			
Provincialisation of libraries					514	542	680		
MAP GRANT	400								
EPWP							1 000		
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	1 000	-	-
LOTTO							1 000		
Total Operating Transfers	29 445	35 438	44 501	51 330	56 287	60 743	59 296	63 906	77 945

1.4.1. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipal property rates has increased by 2.2 per cent from R12 million in 2012/2013 to R12.3 million in 2013/14, while the randage of all categories has remain the same as per the tariffs schedule from 2012/13 to 2013/14.

1.5. Operating Expenditure Framework

The Maphumulo's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

Table 4: Summary of operating expenditure by standard classification item

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0	–	–	–	–	–	–	–	–	–
Expenditure By Type	–	–	–	–	–	–	–	–	–
Employee related costs	10 102	11 976	14 536	18 932	19 882	19 882	20 826	21 975	23 188
Remuneration of councillors	3 862	3 972	4 809	5 602	5 902	5 902	5 620	5 957	6 374
Debt impairment	–	7	3 067	360	360	360	2 000	900	500
Depreciation & asset impairment	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
Finance charges	1 142	1 504	1 327	1 671	1 559	1 559	1 672	1 425	1 209
Bulk purchases	–	–	–	–	–	–	–	–	–
Other materials	1 240	1 556	873	4 447	3 964	3 964	–	–	–
Contracted services	3 397	4 310	4 732	7 006	7 742	7 742	14 079	14 968	16 621
Transfers and grants	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
Other expenditure	14 983	14 112	16 361	16 985	19 136	19 136	21 879	23 655	28 576
Loss on disposal of PPE	–	10	–	–	–	–	–	–	–
Total Expenditure	38 392	42 299	51 995	63 772	67 930	67 930	75 024	78 372	86 845

The budgeted allocation for employee related costs for the 2013/14 financial year totals R20.8 million, which equals 27.7 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.85 per cent for the 2013/14 financial year. An annual increase of 6.4 per cent has been included in the two outer years of the MTREF.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. The determination of upper limits of salaries, allowances and benefits of different members of Council is considered in preparing MTREF.

The provision of debt impairment was determined based on an annual collection rate and the amount of Ingonyama Trust that is written off on a yearly basis. For the 2013/14 financial year this amount equates to R2.6 million is provided for bad debts which include the amount of Ingonyama Trust of R2.4 million. The amount for the provision is expected to increase in the adjustment budget when the demarcation is been finalised. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R6.5 million for the 2013/14 financial and equates to 8.3 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

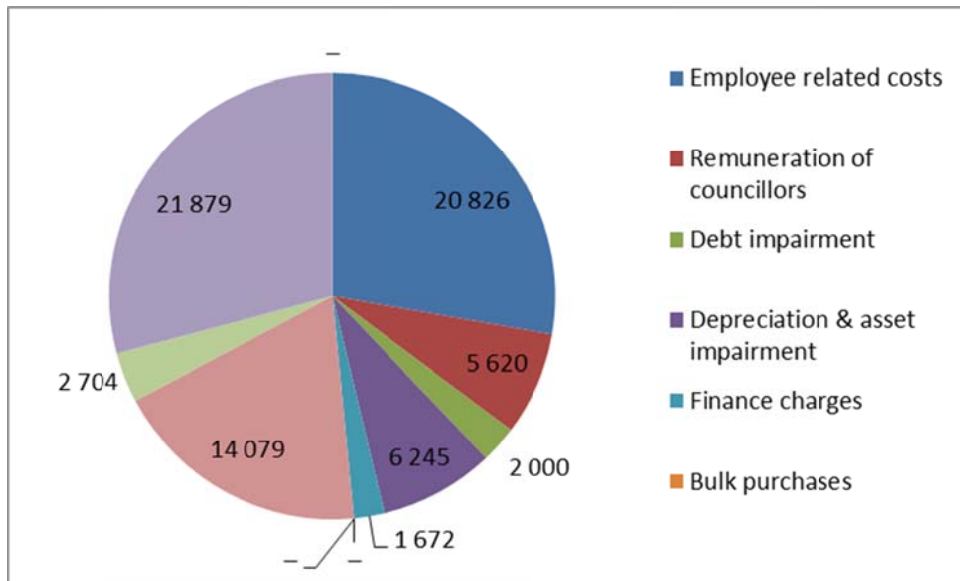
Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.23 per cent (R1.7million) of operating expenditure. The increase is due to the new planned Plant, Fleet and Borrowing that will be made is 2013/2014 financial year, in order to improve more service delivery in the municipality.

In prior years other material was the amount of repairs and maintenance, but in the budget years MTREF it has been re allocated to contracted services due to its nature.

Contracted services include the amount of repairs and maintenance. As part of the compilation of the 2013/14 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2013/14 financial year, this group of expenditure totals R14.1 million.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 8 per cent for 2013/14 and curbed at 8 and 9 per cent for the two outer years, indicating that significant cost savings have been already realised.

The following table gives a breakdown of the main expenditure categories for the 2013/14 financial year. The figures are in millions.



1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2013/14 budget and MTREF provide for extensive growth in the area of asset maintenance, even though the budget has decreased by 25 per cent due to the repairs done in the 2012/2013 financial year. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 5: Operational repairs and maintenance

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Employee related costs									
Other materials									
Contracted Services							7 175	5 868	7 271
Other Expenditure	1 240	1 556	873	4 447	8 964	8 964			
Total Repairs and Maintenance	1 240	1 556	873	4 447	8 964	8 964	7 175	5 868	7 271

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 6: Repairs and maintenance per asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	3 391 926	4 357 314	5 911 933	6 528 263	6 528 263	6 528 263	6 245 240	6 432 597	6 625 575
Repairs and Maintenance by	1 240 060	1 555 991	872 754	4 447 400	8 964 495	8 964 495	7 174 535	5 868 300	7 270 600
Infrastructure - Road transport	134 715	965 686	103 612	1 800 000	5 400 000	5 400 000	3 000 000	3 000 000	4 000 000
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	134 715	965 686	103 612	1 800 000	5 400 000	5 400 000	3 000 000	3 000 000	4 000 000
Community	-	10 000	14 855	100 000	100 000	100 000	1 680 000	250 000	300 000
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	1 105 345	580 305	754 287	2 547 400	3 464 495	3 464 495	2 494 535	2 618 300	2 970 600
TOTAL EXPENDITURE OT	4 631 986	5 913 305	6 784 687	10 975 663	15 492 758	15 492 758	13 419 775	12 300 897	13 896 175

For the 2013/14 financial year, R3 millions of total repairs and maintenance will be spent on infrastructure assets. Community assets has been allocated R1.7 million of total repairs and maintenance then R2.5 million is allocated to other assets such as furniture and computers.

1.5.2 Free Basic Services: Basic Social Services Package

The amount of Free Basic services is a 5% of equitable share. The municipality pays Eskom the amount of free basic services that Eskom supplied to the households. And also pays KES for providing the Solar system to the household.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 7: 2013/14 Medium-term capital budget per vote

Vote Description	2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2013/14	Budget Year +1	Budget Year +2 2015/16
Capital expenditure			
Vote 1 - Executive & Council	135 000.00	-	-
Vote 2 - Budget & Treasury	1 486 000.00	27 000.00	29 000.00
Vote 3 - Community Services	-	-	-
Vote 4 - Economic and Development	56 627 000.00	38 432 000.00	43 688 000.00
Vote 5 - Human Settlement	400 000.00	-	-
Vote 6 - Corporate Services	2 830 000.00	435 000.00	357 600.00
Total Capital Expenditure	61 478 000.00	38 894 000.00	44 074 600.00

The capital budget of R60 678 million for 2013/14 is more when compared to the 2012/13 Adjustment Budget. The increase is due to various projects not finalised in the previous financial year need to be completed in the budget year and implement new projects. The capital project for the 2014/2015 is estimated to be R38 894 million and increased to R44 075 million in 2015/16 budget year. The funding of these projects is mainly from Government grant. The balance will be funded from internally generated funds and borrowing.

TABLES

A1

TO

A10

KZN294 Maphumulo - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Financial Performance									
Property rates	3 097	5 923	9 172	11 997	11 997	11 997	12 258	12 258	12 258
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	565	501	1 245	400	1 344	1 344	1 479	1 627	1 789
Transfers recognised - operational	30 157	36 747	44 771	51 330	52 105	52 105	59 296	63 906	77 945
Other own revenue	771	1 191	1 358	1 557	2 526	2 526	2 048	2 331	2 427
Total Revenue (excluding capital transfers and contributions)	34 590	44 362	56 546	65 285	67 973	67 973	75 081	80 122	94 420
Employee costs	10 102	11 976	14 536	18 932	19 882	19 882	20 826	21 975	23 188
Remuneration of councillors	3 862	3 972	4 809	5 602	5 902	5 902	5 620	5 957	6 374
Depreciation & asset impairment	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
Finance charges	1 142	1 504	1 327	1 671	1 559	1 559	1 672	1 425	1 209
Materials and bulk purchases	1 240	1 556	873	4 447	3 964	3 964	-	-	-
Transfers and grants	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
Other expenditure	18 380	18 439	24 159	24 350	27 238	27 238	37 958	39 523	45 697
Total Expenditure	38 392	42 299	51 995	63 772	67 930	67 930	75 024	78 372	86 845
Surplus/(Deficit)	(3 803)	2 063	4 551	1 513	43	43	57	1 751	7 575
Transfers recognised - capital	19 683	11 749	21 252	26 477	26 477	26 477	27 317	32 082	37 288
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Capital expenditure & funds sources									
Capital expenditure	19 683	11 749	21 252	-	40 625	40 625	61 478	38 894	44 075
Transfers recognised - capital	19 683	11 749	21 252	-	26 497	26 497	27 673	32 109	37 317
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	12 100	4 200	4 200
Internally generated funds	-	-	-	-	14 128	14 128	21 705	2 585	2 558
Total sources of capital funds	19 683	11 749	21 252	-	40 625	40 625	61 478	38 894	44 075
Financial position									
Total current assets	8 285	13 092	44 741	18 572	13 294	13 294	36 663	43 501	40 888
Total non current assets	75 975	90 385	104 809	84 597	137 266	137 266	141 129	157 943	197 688
Total current liabilities	9 967	14 307	36 159	25 862	25 862	25 862	21 881	13 677	7 445
Total non current liabilities	9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760
Community wealth/Equity	65 099	78 911	104 704	68 581	115 972	115 972	143 346	177 158	222 371
Cash flows									
Net cash from (used) operating	18 633	22 780	53 187	40 585	40 585	40 585	44 216	50 065	49 967
Net cash from (used) investing	(20 487)	(24 036)	(20 336)	(31 440)	(31 440)	(31 440)	(60 248)	(39 346)	(43 971)
Net cash from (used) financing	(853)	1 513	(1 612)	(1 360)	(1 360)	(1 360)	5 237	244	351
Cash/cash equivalents at the year end	1 215	1 472	32 711	49 108	49 108	49 108	30 527	41 490	47 837
Cash backing/surplus reconciliation									
Cash and investments available	3 036	8 551	39 781	9 540	9 540	9 540	30 915	33 193	33 863
Application of cash and investments	4 398	8 851	19 900	17 153	21 658	21 658	15 553	3 348	(616)
Balance - surplus (shortfall)	(1 363)	(300)	19 881	(7 614)	(12 119)	(12 119)	15 362	29 845	34 479
Asset management									
Asset register summary (WDV)	47 819	13 095	14 401	48 173	137 266	137 266	141 068	157 882	197 627
Depreciation & asset impairment	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
Renewal of Existing Assets	-	-	-	6 500	-	-	-	-	-
Repairs and Maintenance	1 240	1 556	873	4 447	8 964	8 964	7 175	5 868	7 271
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		54 272	56 111	77 798	91 762	94 450	94 450	72 401	80 122	94 420
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		54 272	56 111	77 798	91 762	94 450	94 450	71 801	79 372	93 720
Corporate services		-	-	-	-	-	-	600	750	700
<i>Community and public safety</i>		-	-	-	-	-	-	2 680	-	-
Community and social services		-	-	-	-	-	-	2 680	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	27 317	32 082	37 288
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	27 317	32 082	37 288
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	54 272	56 111	77 798	91 762	94 450	94 450	102 398	112 204	131 708
Expenditure - Standard										
<i>Governance and administration</i>		38 392	42 299	51 995	48 992	51 998	51 998	52 994	56 471	58 950
Executive and council		-	-	-	12 042	14 661	14 661	14 969	16 552	17 506
Budget and treasury office		38 392	42 299	51 995	27 478	27 155	27 155	27 912	28 990	30 056
Corporate services		-	-	-	9 472	10 182	10 182	10 113	10 930	11 388
<i>Community and public safety</i>		-	-	-	6 307	6 757	6 757	8 676	7 584	11 792
Community and social services		-	-	-	5 367	5 845	5 845	7 564	6 520	10 551
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	940	913	913	1 112	1 063	1 240
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	8 973	9 174	9 174	12 755	13 766	15 553
Planning and development		-	-	-	1 761	2 336	2 336	2 640	4 236	4 379
Road transport		-	-	-	7 212	6 838	6 838	10 115	9 531	11 174
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	38 392	42 299	51 995	64 272	67 930	67 930	74 424	77 822	86 295
Surplus/(Deficit) for the year		15 880	13 812	25 803	27 490	26 520	26 520	27 974	34 383	45 413

KZN294 Maphumulo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		54 272	56 111	77 798	91 762	94 450	94 450	71 801	79 372	93 720
Vote 3 - Community Services		-	-	-	-	-	-	2 680	-	-
Vote 4 - Economic and Development		-	-	-	-	-	-	27 317	32 082	37 288
Vote 5 - Human Settlement		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	600	750	700
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	54 272	56 111	77 798	91 762	94 450	94 450	102 398	112 204	131 708
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		-	-	-	12 042	14 661	14 661	14 969	16 552	17 506
Vote 2 - Budget & Treasury		38 392	42 299	51 995	27 478	27 155	27 155	27 912	28 990	30 056
Vote 3 - Community Services		-	-	-	5 367	5 845	5 845	7 564	6 520	10 551
Vote 4 - Economic and Development		-	-	-	8 973	9 174	9 174	12 755	13 766	15 553
Vote 5 - Human Settlement		-	-	-	940	913	913	1 112	1 063	1 240
Vote 6 - Corporate Services		-	-	-	9 472	10 182	10 182	10 113	10 930	11 388
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	38 392	42 299	51 995	64 272	67 930	67 930	74 424	77 822	86 295
Surplus/(Deficit) for the year	2	15 880	13 812	25 803	27 490	26 520	26 520	27 974	34 383	45 413

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source										
Property rates	2	3 097	5 923	9 172	11 997	11 997	11 997	12 258	12 258	12 258
Property rates - penalties & collection charges										
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-
Service charges - other										
Rental of facilities and equipment		393	628	769	605	746	746	821	903	994
Interest earned - external investments		565	501	1 245	400	1 344	1 344	1 479	1 627	1 789
Interest earned - outstanding debtors				336	33	480	480	518	560	605
Dividends received										
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational		30 157	36 747	44 771	51 330	52 105	52 105	59 296	63 906	77 945
Other revenue	2	378	563	254	419	800	800	708	868	829
Gains on disposal of PPE					500	500	500			
Total Revenue (excluding capital transfers and contributions)		34 590	44 362	56 546	65 285	67 973	67 973	75 081	80 122	94 420
Expenditure By Type										
Employee related costs	2	10 102	11 976	14 536	18 932	19 882	19 882	20 826	21 975	23 188
Remuneration of councillors		3 862	3 972	4 809	5 602	5 902	5 902	5 620	5 957	6 374
Debt impairment	3		7	3 067	360	360	360	2 000	900	500
Depreciation & asset impairment	2	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
Finance charges		1 142	1 504	1 327	1 671	1 559	1 559	1 672	1 425	1 209
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other materials	8	1 240	1 556	873	4 447	3 964	3 964			
Contracted services		3 397	4 310	4 732	7 006	7 742	7 742	14 079	14 968	16 621
Transfers and grants		274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
Other expenditure	4, 5	14 983	14 112	16 361	16 985	19 136	19 136	21 879	23 655	28 576
Loss on disposal of PPE			10							
Total Expenditure		38 392	42 299	51 995	63 772	67 930	67 930	75 024	78 372	86 845
Surplus/(Deficit)		(3 803)	2 063	4 551	1 513	43	43	57	1 751	7 575
Transfers recognised - capital		19 683	11 749	21 252	26 477	26 477	26 477	27 317	32 082	37 288
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Taxation										
Surplus/(Deficit) after taxation		15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Share of surplus/ (deficit) of associate	7									
Surplus/(Deficit) for the year		15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Capital expenditure - Vote										
Multi-year expenditure to be appropriated	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-
Vote 4 - Economic and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Human Settlement		-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2									
Vote 1 - Executive & Council		-	-	-	95	105	105	135	-	-
Vote 2 - Budget & Treasury		19 683	11 749	21 252	230	250	250	1 486	27	29
Vote 3 - Community Services		-	-	-	50	50	50	-	-	-
Vote 4 - Economic and Development		-	-	-	38 360	40 070	40 070	56 127	38 432	43 688
Vote 5 - Human Settlement		-	-	-	55	50	50	400	-	-
Vote 6 - Corporate Services		-	-	-	570	400	400	2 830	435	358
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		19 683	11 749	21 252	39 360	40 925	40 925	60 978	38 894	44 075
Total Capital Expenditure - Vote		19 683	11 749	21 252	39 360	40 925	40 925	60 978	38 894	44 075
Capital Expenditure - Standard										
<i>Governance and administration</i>		19 683	11 749	21 252	-	755	755	4 451	462	387
Executive and council						105	105	135	-	-
Budget and treasury office		19 683	11 749	21 252		250	250	1 486	27	29
Corporate services						400	400	2 830	435	358
<i>Community and public safety</i>		-	-	-	-	100	100	400	-	-
Community and social services						50	50			
Sport and recreation						-	-			
Public safety						-	-			
Housing						50	50	400	-	-
Health						-	-			
<i>Economic and environmental services</i>		-	-	-	-	39 770	39 770	56 127	38 432	43 688
Planning and development						210	210	710	200	250
Road transport						39 560	39 560	55 417	38 232	43 438
Environmental protection						-	-			
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity						-	-			
Water						-	-			
Waste water management						-	-			
Waste management						-	-			
<i>Other</i>						-	-			
Total Capital Expenditure - Standard	3	19 683	11 749	21 252	-	40 625	40 625	60 978	38 894	44 075
Funded by:										
National Government		17 144	9 576	19 781		26 497	26 497	27 673	32 109	37 317
Provincial Government		2 538	2 173	1 471		-	-	-	-	-
District Municipality						-	-	-	-	-
Other transfers and grants						-	-	-	-	-
Transfers recognised - capital	4	19 683	11 749	21 252	-	26 497	26 497	27 673	32 109	37 317
Public contributions & donations	5					-	-	12 100	4 200	4 200
Borrowing	6					-	-	21 205	2 585	2 558
Internally generated funds						14 128	14 128			
Total Capital Funding	7	19 683	11 749	21 252	-	40 625	40 625	60 978	38 894	44 075

KZN294 Maphumulo - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
ASSETS										
Current assets										
Cash	1	1 215	1 473	11 906	5 293	5 293	5 293	7 786	9 878	9 515
Call investment deposits		1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348
Consumer debtors	1	594	2 355	1 222	7 700	2 423	2 423	3 429	8 870	6 134
Other debtors		4 655	2 185	3 739	1 332	1 332	1 332	2 318	1 437	891
Current portion of long-term receivables										
Inventory	2									
Total current assets		8 285	13 092	44 741	18 572	13 294	13 294	36 663	43 501	40 888
Non current assets										
Long-term receivables		79	72	61				61	61	61
Investments										
Investment property		12 342	12 482	13 886	12 252	12 252	12 252	13 388	12 889	12 391
Investment in Associate										
Property, plant and equipment	3	62 924	77 219	90 347	71 684	124 060	124 060	126 726	144 878	183 884
Agricultural										
Biological										
Intangible		630	613	516	662	954	954	955	115	1 352
Other non-current assets										
Total non current assets		75 975	90 385	104 809	84 597	137 266	137 266	141 129	157 943	197 688
TOTAL ASSETS		84 260	103 477	149 550	103 169	150 560	150 560	177 791	201 444	238 576
LIABILITIES										
Current liabilities										
Bank overdraft	1									
Borrowing	4	761	1 208	1 592	1 360	1 360	1 360	1 863	1 956	1 849
Consumer deposits										
Trade and other payables	4	9 206	13 098	34 567	24 502	24 502	24 502	20 018	11 721	5 597
Provisions										
Total current liabilities		9 967	14 307	36 159	25 862	25 862	25 862	21 881	13 677	7 445
Non current liabilities										
Borrowing		9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760
Provisions		–	–	–	–	–	–	–	–	–
Total non current liabilities		9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760
TOTAL LIABILITIES		19 161	24 567	44 846	34 588	34 588	34 588	34 446	24 286	16 205
NET ASSETS	5	65 099	78 911	104 704	68 581	115 972	115 972	143 346	177 158	222 371
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		65 099	78 911	104 704	68 581	115 972	115 972	143 346	177 158	222 371
Reserves	4	–	–	–	–	–	–	–	–	–
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	5	65 099	78 911	104 704	68 581	115 972	115 972	143 346	177 158	222 371

KZN294 Maphumulo - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		3 490	6 551	30 758	10 622	10 622	10 622	10 998	11 783	12 876
Government - operating	1	26 351	36 375	44 771	51 330	51 330	51 330	56 616	58 314	60 064
Government - capital	1	19 683	11 749	21 252	26 477	26 477	26 477	27 317	32 082	37 288
Interest		565	392	1 581	400	400	400	1 479	1 523	1 569
Dividends										
Payments										
Suppliers and employees		(30 040)	(30 288)	(43 470)	(44 332)	(44 332)	(44 332)	(47 818)	(49 153)	(56 869)
Finance charges		(1 142)	(1 504)	(1 327)	(1 671)	(1 671)	(1 671)	(1 672)	(1 425)	(1 209)
Transfers and Grants	1	(274)	(495)	(378)	(2 242)	(2 242)	(2 242)	(2 704)	(3 059)	(3 751)
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 633	22 780	53 187	40 585	40 585	40 585	44 216	50 065	49 967
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			358		500	500	500			
Decrease (increase) in non-current debtors						-	-			
Decrease (increase) other non-current receivables		(7)				-	-			
Decrease (increase) in non-current investments		11 688	(5 258)	(20 336)	5 452	5 452	5 452			
Payments										
Capital assets		(32 168)	(19 137)		(37 392)	(37 392)	(37 392)	(60 248)	(39 346)	(43 971)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 487)	(24 036)	(20 336)	(31 440)	(31 440)	(31 440)	(60 248)	(39 346)	(43 971)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			8	31						
Borrowing long term/refinancing			2 050					7 100	2 200	2 200
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(853)	(545)	(1 643)	(1 360)	(1 360)	(1 360)	(1 863)	(1 956)	(1 849)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(853)	1 513	(1 612)	(1 360)	(1 360)	(1 360)	5 237	244	351
NET INCREASE/ (DECREASE) IN CASH HELD		(2 707)	257	31 239	7 786	7 786	7 786	(10 795)	10 963	6 347
Cash/cash equivalents at the year begin:	2	3 922	1 215	1 472	41 323	41 323	41 323	41 323	30 527	41 490
Cash/cash equivalents at the year end:	2	1 215	1 472	32 711	49 108	49 108	49 108	30 527	41 490	47 837

KZN294 Maphumulo - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Cash and investments available										
Cash/cash equivalents at the year end	1	1 215	1 472	32 711	49 108	49 108	49 108	35 112	45 476	48 247
Other current investments > 90 days		1 821	7 079	7 069	(39 569)	(39 569)	(39 569)	(1 997)	(12 283)	(14 385)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 036	8 551	39 781	9 540	9 540	9 540	33 115	33 193	33 863
Application of cash and investments										
Unspent conditional transfers		1 685	3 926	22 623	17 515	17 515	17 515	11 658	5 868	1 500
Unspent borrowing		-	-	-	-	-	-	-	-	-
Statutory requirements	2									
Other working capital requirements	3	2 713	4 925	(2 723)	(362)	4 143	4 143	3 896	(2 521)	(2 116)
Other provisions										
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5									
Total Application of cash and investments:		4 398	8 851	19 900	17 153	21 658	21 658	15 553	3 348	(616)
Surplus(shortfall)		(1 363)	(300)	19 881	(7 614)	(12 119)	(12 119)	17 562	29 845	34 479

KZN294 Maphumulo - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	37 837	-	-	52 178	34 944	40 125
Infrastructure - Road transport		-	-	-	20 477	-	-	10 834	15 280	21 236
Infrastructure - Electricity		-	-	-	-	-	-	7 000	11 000	15 000
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	9 000	-	-	9 000	-	-
Infrastructure		-	-	-	29 477	-	-	26 834	26 280	36 236
Community		-	-	-	4 000	-	-	13 483	5 802	1 052
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	3 865	-	-	10 201	2 247	2 259
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	495	-	-	1 660	615	578
<u>Total Renewal of Existing Assets</u>	2	-	-	-	6 500	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	6 500	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	20 477	-	-	10 834	15 280	21 236
Infrastructure - Road transport		-	-	-	-	-	-	7 000	11 000	15 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	9 000	-	-	9 000	-	-
Infrastructure		-	-	-	29 477	-	-	26 834	26 280	36 236
Community		-	-	-	4 000	-	-	13 483	5 802	1 052
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	10 365	-	-	10 201	2 247	2 259
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	495	-	-	1 660	615	578
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	44 337	-	-	52 178	34 944	40 125
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	34 847			20 477	48 919	48 919	109 112	129 148	168 029
Infrastructure - Electricity								9 200	11 000	15 000
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		34 847	-	-	20 477	48 919	48 919	118 312	140 148	183 029
Community					7 523	20 920	20 920	5 938	3 854	
Heritage assets										
Investment properties		12 342	12 482	13 886	12 252	12 252	12 252	13 388	12 889	12 391
Other assets					7 260	54 221	54 221	2 476	877	855
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		630	613	516	662	954	954	955	115	1 352
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	47 819	13 095	14 401	48 173	137 266	137 266	141 068	157 882	197 627
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
<u>Repairs and Maintenance by Asset Class</u>		1 240	1 556	873	4 447	8 964	8 964	7 175	5 868	7 271
Infrastructure - Road transport		135	966	104	1 800	5 400	5 400	3 000	3 000	4 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		135	966	104	1 800	5 400	5 400	3 000	3 000	4 000
Community		-	10	15	100	100	100	1 680	250	300
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1 105	580	754	2 547	3 464	3 464	2 495	2 618	2 971
TOTAL EXPENDITURE OTHER ITEMS		4 632	5 913	6 785	10 976	15 493	15 493	13 420	12 301	13 896
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	99.6%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		2.0%	2.0%	1.0%	6.2%	7.2%	7.2%	5.7%	4.1%	4.0%
Renewal and R&M as a % of PPE		3.0%	12.0%	6.0%	23.0%	7.0%	7.0%	5.0%	4.0%	4.0%

KZN294 Maphumulo - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

Part 2 – Supporting Documentation

2.1. Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.2. Overview of budget assumptions

2.2.1. General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2013/14 MTREF:

- National Government macro economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration. Employee related costs comprise 27.7 per cent of total operating expenditure in the 2013/14 MTREF.

2.2.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk

2.2.3. Collection rate for revenue services

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. It is also assumed that the revenue will increase after the demarcation has been finalised and all the wards has been allocated according to the demarcation board approval.

The rate of revenue collection is currently expressed as a percentage (95 per cent) of annual billings. Cash flow is assumed to be 77 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.2.4. Operational and Capital Grants

It has been assumed that 100 per cent of the grants will be received.

2.2.5. Salary increases

The CPI inflation for the 2013/14 financial year is 5.6, Salary and Wage Collective Agreement for provides for a wage increase based on the average CPI for the period 1 February 2012 until 31 January 2013, plus 1.25 per cent for the 2013/14 financial year. Therefore the increase for the budget year is 6.85 per cent.

2.2.6. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 98 per cent will be spent on the implementation of capital projects and the balance in the following year.

OTHER SUPPORTING TABLES

KZN294 Maphumulo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		18 360	17 920	18 360	18 708	18 708	18 708	18 436	18 436	18 436
less Revenue Foregone		15 263	11 997	9 188	6 711	6 711	6 711	6 178	6 178	6 178
Net Property Rates		3 097	5 923	9 172	11 997	11 997	11 997	12 258	12 258	12 258
Service charges - electricity revenue	6									
Total Service charges - electricity revenue										
less Revenue Foregone										
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue	6									
Total Service charges - water revenue										
less Revenue Foregone										
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue										
Total Service charges - sanitation revenue										
less Revenue Foregone										
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6									
Total refuse removal revenue										
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Other Revenue by source										
Discount received		0	1							
Tender document sales		145	153	74	71	82	82	90	98	107
Other Income		124	394	174	18	17	17	19	20	22
Administration fees & commission		11	1	2						
Vat recovery		98	-							
Bad debt recovered			14	4						
Refund from LG Seta					330	700	700	600	750	700
Total 'Other' Revenue	3									
	1	378	563	254	419	800	800	708	868	829
EXPENDITURE ITEMS:										
Employee related costs	2									
Basic Salaries and Wages		7 948	9 198	11 256	15 476	16 426	16 426	16 946	17 899	18 906
Pension and UIF Contributions		560	968	1 040	1 284	1 284	1 284	1 395	1 479	1 568
Medical Aid Contributions		325	388	705	534	534	534	602	635	671
Overtime										
Performance Bonus										
Motor Vehicle Allowance		845	929	1 254	1 180	1 180	1 180	959	1 013	1 070
Cellphone Allowance		23	32	46	37	37	37	642	650	659
Housing Allowances		82	77	81	97	97	97	120	126	133
Other benefits and allowances		319	382	155	323	323	323	162	172	181
Pay ments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
sub-total	4	10 102	11 976	14 536	18 932	19 882	19 882	20 826	21 975	23 188
Less: Employees costs capitalised to PPE	5									
Total Employee related costs	1	10 102	11 976	14 536	18 932	19 882	19 882	20 826	21 975	23 188
Contributions recognised - capital										
List contributions by contract										
Total Contributions recognised - capital										
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		3 392	4 357	5 698	6 528	6 528	6 528	6 245	6 433	6 626
Lease amortisation										
Capital asset impairment				214						
Depreciation resulting from revaluation of PPE	10									
Total Depreciation & asset impairment	1	3 392	4 357	5 912	6 528	6 528	6 528	6 245	6 433	6 626
Bulk purchases										
Electricity Bulk Purchases										
Water Bulk Purchases										
Total bulk purchases	1	-	-	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants		274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
Total transfers and grants	1	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
Contracted services										
IT consultants		959	935	161	360	153	153	200	250	300
Sourcing town development										
Security		1 452	2 093	2 111	2 566	2 597	2 597	2 822	2 900	3 000
Emergency relief		1								
Travelling Agency					942	300	300	350	550	500
Cleaning services		457	846	1 255	1 288	1 236	1 236	1 200	1 450	1 600
Rent Plant, Vehicles & other		528	437		350	540	540			
Consultant / LEGAL fees				1 205	1 500	2 916	2 916	2 332	3 950	3 950
Repairs & maintenance								7 175	5 868	7 271
sub-total	1	3 397	4 310	4 732	7 006	7 742	7 742	14 079	14 968	16 621
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services		3 397	4 310	4 732	7 006	7 742	7 742	14 079	14 968	16 621
Other Expenditure By Type										
Collection costs										
Contributions to 'other' provisions										
Consultant fees										
Audit fees		2 215	966	1 517	2 070	2 280	2 280	2 332	2 690	2 880
General ex penses		5 565	8 593	3 572	2 137	3 766	3 766	4 592	3 799	4 477
contributions to leave provision	3	4 897		975				1 314	1 350	1 380
Bursaries					300	300	300	350	400	450
Funded Expenditure		2 306	4 553	4 846	2 100	2 080	2 080	1 910	2 504	2 707
Youth Dev. Programmes					400	600	600	550	530	520
Publicity / Community Awareness					500	800	800	850	900	910
Ward committee					400	250	250	850	935	930
Development Planned Shared Service					609	868	868	900	950	980
Disability					220	220	220	300	310	320

KZN294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Treasury	Vote 3 - Community Services	Vote 4 - Economic and Development	Vote 5 - Human Settlement	Vote 6 - Corporate Services	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment																	-
Interest earned - external investments																	-
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue																	-
Transfers recognised - operational																	-
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type																	
Employee related costs																	-
Remuneration of councillors																	-
Debt impairment																	-
Depreciation & asset impairment																	-
Finance charges																	-
Bulk purchases																	-
Other materials																	-
Contracted services																	-
Transfers and grants																	-
Other expenditure																	-
Loss on disposal of PPE																	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
ASSETS										
Call investment deposits										
Call deposits < 90 days		1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348
Other current investments > 90 days										
Total Call investment deposits	2	1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348
Consumer debtors										
Consumer debtors		594	4 274	2 989	5 062	5 062	5 062	2 929	2 870	2 784
Less: Provision for debt impairment			(1 919)	(1 767)	2 639	(2 639)	(2 639)	500	6 000	3 350
Total Consumer debtors	2	594	2 355	1 222	7 700	2 423	2 423	3 429	8 870	6 134
Debt impairment provision										
Balance at the beginning of the year			1 782	1 919	2 279	(2 279)	(2 279)	3 200	8 500	6 000
Contributions to the provision			130		360	4 918	4 918	(2 700)	(2 500)	(2 650)
Bad debts written off			7	(152)			-			
Balance at end of year		-	1 919	1 767	2 639	2 639	2 639	500	6 000	3 350
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		71 090	88 824	105 856	98 703	145 971	145 971	149 951	169 498	209 980
Leases recognised as PPE	3						-			
Less: Accumulated depreciation		8 166	11 605	15 509	27 019	21 911	21 911	23 226	24 619	26 097
Total Property, plant and equipment (PPE)	2	62 924	77 219	90 347	71 684	124 060	124 060	126 726	144 878	183 884
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)					528	528	528	919	886	636
Current portion of long-term liabilities		761	1 208	1 592	832	832	832	943	1 070	1 212
Total Current liabilities - Borrowing		761	1 208	1 592	1 360	1 360	1 360	1 863	1 956	1 849
Trade and other payables										
Trade and other creditors		7 521	9 172	11 944	6 987	6 987	6 987	8 361	5 852	4 097
Unspent conditional transfers		1 685	3 926	22 623	17 515	17 515	17 515	11 658	5 868	1 500
VAT							-			
Total Trade and other payables	2	9 206	13 098	34 567	24 502	24 502	24 502	20 018	11 721	5 597
Non current liabilities - Borrowing										
Borrowing	4	8 898	8 258	6 983	7 021	7 021	7 021	5 208	4 138	2 925
Finance leases (including PPP asset element)		296	2 003	1 705	1 705	1 705	1 705	7 357	6 471	5 835
Total Non current liabilities - Borrowing		9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760
Provisions - non-current										
Retirement benefits										
List other major provision items										
Refuse landfill site rehabilitation										
Other										
Total Provisions - non-current		-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		46 203	65 099	78 901	41 091	68 581	68 581	115 972	143 326	177 508
GRAP adjustments		3 015					-			
Restated balance		49 218	65 099	78 901	41 091	68 581	68 581	115 972	143 326	177 508
Surplus/(Deficit)		15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments						20 871	20 871			
Accumulated Surplus/(Deficit)	1	65 099	78 911	104 704	69 081	115 972	115 972	143 346	177 158	222 371
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	65 099	78 911	104 704	69 081	115 972	115 972	143 346	177 158	222 371

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	-	-	-

[illegible]

KZN294 Maphumulo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities				3								
Total Capital Expenditure				1	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

KZN294 Maphumulo - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.2%	4.8%	5.7%	4.8%	4.3%	4.3%	4.7%	4.3%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	45.0%	26.9%	25.2%	21.7%	18.4%	18.4%	22.4%	20.9%	18.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	24.6%	46.0%	46.2%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	0.8	0.9	1.2	0.7	0.5	0.5	1.8	3.2	5.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.9	1.2	0.7	0.5	0.5	1.8	3.2	5.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.6	1.1	0.4	0.4	0.4	1.5	2.4	4.5
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		90.0%	92.1%	292.1%	81.4%	75.7%	0.0%	76.9%	80.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			90.2%	92.1%	292.1%	81.4%	75.7%	0.0%	76.9%	80.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.4%	10.4%	8.9%	13.8%	5.5%	5.5%	7.7%	12.9%	7.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))									
Creditors to Cash and Investments		619.1%	623.0%	36.5%	14.2%	14.2%	14.2%	23.8%	12.9%	8.5%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	Total Volume Losses (kℓ)									
	Total Cost of Losses (Rand '000)									
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.2%	27.0%	25.7%	29.0%	29.2%	29.2%	27.7%	27.4%	24.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.1%	35.9%	34.2%	37.6%	0.0%	0.0%	35.2%	34.9%	31.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.6%	3.5%	1.5%	6.8%	13.2%	13.2%	9.6%	7.3%	7.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.1%	13.2%	12.8%	12.6%	11.9%	11.9%	10.5%	9.8%	8.3%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	4.7	2.4	6.7	7.9	7.9	7.9	4.5	4.7	4.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	150.4%	69.3%	49.9%	71.7%	29.5%	29.5%	43.9%	78.3%	53.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.6	0.6	11.5	13.7	12.8	12.8	7.8	9.8	9.5

Total municipal services			2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week									
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Municipal in-house services			2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									

KZN294 Maphumulo Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 215	1 472	32 711	49 108	49 108	49 108	35 112	45 476	48 247
Cash + investments at the yr end less applications - R'000	18(1)b	2	(1 363)	(300)	19 881	(7 614)	(12 119)	(12 119)	17 562	29 845	34 479
Cash year end/monthly employee/supplier payments	18(1)b	3	0.6	0.6	11.5	13.7	12.8	12.8	7.8	9.8	9.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	15 880	13 812	25 803	27 990	26 520	26 520	27 374	33 833	44 863
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	85.2%	48.9%	24.8%	(6.0%)	(6.0%)	(3.8%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	90.2%	92.1%	292.1%	81.4%	75.7%	75.7%	76.9%	80.8%	87.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.1%	30.8%	2.9%	2.8%	2.8%	15.3%	6.8%	3.8%
Capital payments % of capital expenditure	18(1)c; 19	8	163.4%	162.9%	0.0%	95.0%	91.4%	91.4%	98.4%	108.3%	113.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	24.6%	46.0%	46.2%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(13.5%)	9.2%	82.1%	(58.4%)	0.0%	53.1%	79.4%	(31.8%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(8.6%)	(15.3%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.0%	2.0%	1.0%	6.2%	7.2%	7.2%	5.8%	4.1%	4.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	16.5%	0.0%	0.0%	0.0%	0.0%	0.0%

KZN294 Maphumulo - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand											
Parent municipality	1										
Securities - National Government											
Listed Corporate Bonds											
Deposits - Bank		1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348	
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Municipal Bonds											
Municipality sub-total			1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348
Entities											
Securities - National Government											
Listed Corporate Bonds											
Deposits - Bank											
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Entities sub-total		-	-	-	-	-	-	-	-	-	
Consolidated total:		1 821	7 078	27 875	4 247	4 247	4 247	23 129	23 315	24 348	

KZN294 Maphumulo - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		8 898	8 258	6 983	6 151	6 151	6 151	5 208	4 138	2 925
Local registered stock										
Instalment Credit										
Financial Leases		296	2 003	1 705	2 575	2 575	2 575	7 357	6 471	5 835
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	9 194	10 260	8 688	8 726	8 726	8 726	12 565	10 609	8 760

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		29 045	35 438	44 501	51 130	55 488	59 811	56 616	63 906	77 945
Local Government Equitable Share		27 395	33 488	42 261	48 830	52 838	57 111	54 076	61 172	75 028
Finance Management		750	1 200	1 450	1 500	1 750	1 750	1 650	1 800	1 950
Municipal Systems Improvement		900	750	790	800	900	950	890	934	967
Other transfers/grants [insert description]										
Provincial Government:		400	-	-	200	799	932	1 680	-	-
Public Works- Rates										
IDP community participation					200	200	300			
Community library services						85	90			
Provincialisation of libraries						514	542	680		
MAP GRANT		400								
EPWP								1 000		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	1 000	-	-
LOTTO								1 000		
Total Operating Transfers and Grants	5	29 445	35 438	44 501	51 330	56 287	60 743	59 296	63 906	77 945
Capital Transfers and Grants										
National Government:		13 335	-	19 000	-	-	-	27 317	32 082	37 288
Municipal Infrastructure Grant (MIG)		13 335						20 317	21 082	22 288
INEP corridor developmnt				10 000				7 000	11 000	15 000
				9 000						
Provincial Government:		1 000	3 700	4 000	-	-	-	-	-	-
KWASHUSHU HOT SPRING		1 000	2 000							
SMALL TOWN REHABILITATION			1 700	4 000						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
LOTTO										
Total Capital Transfers and Grants	5	14 335	3 700	23 000	-	-	-	27 317	32 082	37 288
TOTAL RECEIPTS OF TRANSFERS & GRANTS		43 780	39 138	67 501	51 330	56 287	60 743	86 613	95 988	115 233

KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		27 395	36 031	44 535	-	-	-	-	-	-
Local Government Equitable Share		27 395	33 488	42 261						
Finance Management			1 151	1 570						
Municipal Systems Improvement			1 392	704						
Other transfers/grants [insert description]										
Provincial Government:		-	-	175	-	-	-	-	-	-
Public Works- Rates										
IDP community participation										
Community library services										
Provincialisation of libraries										
MAP GRANT				175						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
LOTTO										
Total operating expenditure of Transfers and Grants		27 395	36 031	44 710	-	-	-	-	-	-
Capital expenditure of Transfers and Grants										
National Government:		-	9 984	18 603	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)			9 576	17 443						
INEP corridor developemnt			409	1 160						
Provincial Government:		-	771	-	-	-	-	-	-	-
KWASHUSHU HOT SPRING			771							
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
LOTTO										
Total capital expenditure of Transfers and Grants		-	10 755	18 603	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		27 395	46 787	63 313	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		779	876	283	249					
Current year receipts		29 045	35 438	44 501	51 130					
Conditions met - transferred to revenue		28 958	36 031	44 535	51 379	-	-	-	-	-
Conditions still to be met - transferred to liabilities		866	283	249						
Provincial Government:										
Balance unspent at beginning of the year		1 090	292							
Current year receipts		400	424							
Conditions met - transferred to revenue		1 198	716	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		292								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		30 156	36 747	44 535	51 379	-	-	-	-	-
Total operating transfers and grants - CTBM	2	1 158	283	249	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 294	(4 054)	2 046						
Current year receipts		14 335	17 849	32 531						
Conditions met - transferred to revenue		19 683	11 749	21 252	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(4 054)	2 046	13 324						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		19 683	11 749	21 252	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	(4 054)	2 046	13 324	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		49 838	48 496	65 788	51 379	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		(2 896)	2 329	13 573	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
<u>Cash Transfers to other municipalities</u>										
<i>Insert description</i>	1									
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>										
<i>Insert description</i>	2									
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>										
<i>Insert description</i>	3									
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>										
<i>Insert description</i>	4									
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u>										
<i>Free basic services</i>	5	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
<i>this is the solar system that is applied to the household by the municipality using the register that Eskom submit to us</i>										
Total Cash Transfers To Groups Of Individuals:		274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
TOTAL CASH TRANSFERS AND GRANTS	6	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751
<u>Non-Cash Transfers to other municipalities</u>										
<i>Insert description</i>	1									
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>										
<i>Insert description</i>	2									
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>										
<i>Insert description</i>	3									
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u>										
<i>Insert description</i>	4									
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u>										
<i>Insert description</i>	5									
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	274	495	378	2 242	2 856	2 856	2 704	3 059	3 751

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		200 883		80 096			280 978
Chief Whip								-
Executive Mayor			456 519		173 237			629 756
Deputy Executive Mayor			200 883		80 096			280 978
Executive Committee			376 625		151 821			528 446
Total for all other councillors			2 328 489		999 461			3 327 950
Total Councillors	8	-	3 563 398	-	1 484 710			5 048 109
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			684 903	6 866	268 019			959 788
Chief Finance Officer			707 942	-	246 916			954 858
Deputy Chief Financial Officer/ Acting MM			798 797	-	68 662			867 459
Director: Coporate services & Planning			569 218	-	186 010			755 228
								-
<i>List of each official with packages >= senior manager</i>								-
Manager: Human settlement			335 126	12 194	89 260			436 581
Chief Accountant,			354 839	12 194	89 260			456 294
Manager:Supply Chain,			276 314	12 194	89 260			377 769
Manager:Community ,			354 839	12 194	89 260			456 294
Manager:Technical			539 858	12 194	82 394			634 447
Manager: Property			250 687	-	89 260			339 948
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 872 523	67 838	1 298 303	-		6 238 665
<u>A Heading for Each Entity</u>	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 435 922	67 838	2 783 013	-		11 286 773

KZN294 Maphumulo - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)	4					23	1	22	23	1	22
Board Members of municipal entities	5										
Municipal employees	3										
Municipal Manager and Senior Managers	7					3	–	3	3	–	3
Other Managers						7	6	1	7	6	1
Professionals			–	–	–	37	30	7	22	18	4
Finance						22	18	4	22	18	4
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other						15	12	3			
Technicians			–	–	–	15	15	–	15	15	–
Finance											
Spatial/town planning											
Information Technology											
Roads						8	8	–	8	8	–
Electricity											
Water											
Sanitation											
Refuse											
Other						7	7	–	7	7	–
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations											
TOTAL PERSONNEL NUMBERS	9		–	–	–	85	52	33	70	40	30
% increase						–	–	–	(17.6%)	(23.1%)	(9.1%)
Total municipal employees headcount	6, 10					85	52	33	85	52	33
Finance personnel headcount	8, 10					26	20	6	26	20	6
Human Resources personnel headcount	8, 10					2	2	–	2	2	–

KZN294 Maphumulo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	12 258	12 258	12 258
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		71	72	70	68	71	62	71	72	70	68	71	55	821	903	994
Interest earned - external investments		146	172	43	171	4	60	169	172	43	171	169	160	1 479	1 627	1 789
Interest earned - outstanding debtors		26	6	5	37	39		74	6	5	37	74	212	518	560	605
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		21 846		200		16 009	8 026		13 215					59 296	63 906	77 945
Other revenue		13	13	3	1	14	7	7	14	7	7		624	708	868	829
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		23 123	1 284	1 343	1 298	17 157	9 176	1 342	14 499	1 147	1 304	1 335	2 072	75 081	80 122	94 420
Expenditure By Type																
Employee related costs		1 390	1 390	1 390	1 390	2 780	1 390	1 390	1 390	1 390	1 390	1 390	4 149	20 826	21 975	23 188
Remuneration of councillors		445	452	452	452	501	501	501	501	501	501	445	369	5 620	5 957	6 374
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	2 000	2 000	900	500
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–	6 245	6 245	6 433	6 626
Finance charges		–	–	–	–	–	–	–	–	–	–	–	1 570	1 672	1 425	1 209
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		55	80	7	155	23	1 091	84	155	23	1 091	84	(2 848)	–	–	–
Contracted services		409	152	336	161	249	313	304	409	336	336	409	10 662	14 079	14 968	16 621
Transfers and grants		35	49	18	174	–	19	18					2 390	2 704	3 059	3 751
Other expenditure		1 818	660	474	1 006	3 431	1 574	1 370	3 431	1 574	1 370	3 431	1 741	21 879	23 655	28 576
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		4 153	2 783	2 676	3 337	6 983	4 890	3 666	5 911	3 849	4 713	5 784	26 279	75 024	78 372	86 845
Surplus/(Deficit)		18 970	(1 500)	(1 334)	(2 039)	10 174	4 287	(2 324)	8 588	(2 702)	(3 409)	(4 449)	(24 206)	57	1 751	7 575
Transfers recognised - capital		9 703		1 000										16 614	27 317	32 082
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		28 673	(1 500)	(334)	(2 039)	10 174	4 287	(2 324)	8 588	(2 702)	(3 409)	(4 449)	(7 592)	27 374	33 833	44 863
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	28 673	(1 500)	(334)	(2 039)	10 174	4 287	(2 324)	8 588	(2 702)	(3 409)	(4 449)	(7 592)	27 374	33 833	44 863

KZN294 Maphumulo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury		5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 984	71 801	79 372	93 720
Vote 3 - Community Services		223	223	223	223	223	223	223	223	223	223	223	223	2 680	-	-
Vote 4 - Economic and Development		7 000		9 000			3 000		8 317					27 317	32 082	37 288
Vote 5 - Human Settlement														-	-	-
Vote 6 - Corporate Services		50	50	50	50	50	50	50	50	50	50	50	50	600	750	700
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote		13 257	6 257	15 257	6 257	6 257	9 257	6 257	14 574	6 257	6 257	6 257	6 257	102 398	112 204	131 708
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	679	14 969	16 552	17 506
Vote 2 - Budget & Treasury		2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	27 912	28 990	30 056
Vote 3 - Community Services		630	630	630	630	630	630	630	630	630	630	630	630	7 564	6 520	10 551
Vote 4 - Economic and Development		1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	12 755	13 766	15 553
Vote 5 - Human Settlement		93	94	94	94	94	94	94	94	94	94	94	83	1 112	1 063	1 240
Vote 6 - Corporate Services		843	843	843	843	843	843	843	843	843	843	843	842	10 113	10 930	11 388
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote		6 254	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	5 623	74 424	77 822	86 295
Surplus/(Deficit) before assoc.		7 003	2	9 002	2	2	3 002	2	8 319	2	2	2	634	27 974	34 383	45 413
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	7 003	2	9 002	2	2	3 002	2	8 319	2	2	2	634	27 974	34 383	45 413

KZN294 Maphumulo - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
<i>Governance and administration</i>		6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 033	6 034	72 401	80 122	94 420
Executive and council														-	-	-
Budget and treasury office		5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 983	5 984	71 801	79 372	93 720
Corporate services		50	50	50	50	50	50	50	50	50	50	50	50	600	750	700
<i>Community and public safety</i>		223	223	223	223	223	223	223	223	223	223	223	223	2 680	-	-
Community and social services		223	223	223	223	223	223	223	223	223	223	223	223	2 680	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>		7 000	-	9 000	-	-	3 000	-	8 317	-	-	-	-	27 317	32 082	37 288
Planning and development														-	-	-
Road transport		7 000		9 000			3 000		8 317					27 317	32 082	37 288
Environmental protection														-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
<i>Other</i>														-	-	-
Total Revenue - Standard		13 257	6 257	15 257	6 257	6 257	9 257	6 257	14 574	6 257	6 257	6 257	6 257	102 398	112 204	131 708
Expenditure - Standard																
<i>Governance and administration</i>		4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	3 848	52 994	56 471	58 950
Executive and council		1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	1 299	679	14 969	16 552	17 506
Budget and treasury office		2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	27 912	28 990	30 056
Corporate services		843	843	843	843	843	843	843	843	843	843	843	842	10 113	10 930	11 388
<i>Community and public safety</i>		723	724	724	724	724	724	724	724	724	724	724	713	8 676	7 584	11 792
Community and social services		630	630	630	630	630	630	630	630	630	630	630	630	7 564	6 520	10 551
Sport and recreation														-	-	-
Public safety														-	-	-
Housing		93	94	94	94	94	94	94	94	94	94	94	83	1 112	1 063	1 240
Health														-	-	-
<i>Economic and environmental services</i>		1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	12 755	13 766	15 553
Planning and development		220	220	220	220	220	220	220	220	220	220	220	220	2 640	4 236	4 379
Road transport		843	843	843	843	843	843	843	843	843	843	843	843	10 115	9 531	11 174
Environmental protection														-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
<i>Other</i>														-	-	-
Total Expenditure - Standard		6 254	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	6 255	5 623	74 424	77 822	86 295
Surplus/(Deficit) before assoc.		7 003	2	9 002	2	2	3 002	2	8 319	2	2	2	634	27 974	34 383	45 413
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	7 003	2	9 002	2	2	3 002	2	8 319	2	2	2	634	27 974	34 383	45 413

KZN294 Maphumulo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury														-	-	-
Vote 3 - Community Services														-	-	-
Vote 4 - Economic and Development														-	-	-
Vote 5 - Human Settlement														-	-	-
Vote 6 - Corporate Services														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council			10				125							135	-	-
Vote 2 - Budget & Treasury		30		200	500			356					400	1 486	27	29
Vote 3 - Community Services														-	-	-
Vote 4 - Economic and Development		2 000	8 000	6 000	5 000	15 000		1 600		4 300	2 500		7 327	51 727	36 432	41 688
Vote 5 - Human Settlement				400										400	-	-
Vote 6 - Corporate Services				1 000			500			1 330				2 830	435	358
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	2 030	8 010	7 600	5 500	15 000	625	1 956	-	5 630	2 500	-	7 727	56 578	36 894	42 075
Total Capital Expenditure	2	2 030	8 010	7 600	5 500	15 000	625	1 956	-	5 630	2 500	-	7 727	56 578	36 894	42 075

KZN294 Maphumulo - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration																
Executive and council		1 030	10	200	1 000	-	125	1 686	-	-	-	-	400	4 451	462	387
Budget and treasury office		30		200	500		125	356					400	1 486	27	29
Corporate services		1 000			500			1 330						2 830	435	358
Community and public safety																
Community and social services		-	-	400	-	-	-	-	-	-	-	-	-	400	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health				400										400	-	-
Economic and environmental services																
Planning and development		2 000	8 000	6 000	5 000	15 000	-	1 600	-	4 300	2 500	-	7 327	51 727	36 432	41 688
Road transport			100	230				380						710	200	250
Environmental protection		2 000	7 900	5 770	5 000	15 000		1 220		4 300	2 500		7 327	51 017	36 232	41 438
Trading services																
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Standard	2	3 030	8 010	6 600	6 000	15 000	125	3 286	-	4 300	2 500	-	7 727	56 578	36 894	42 075

KZN294 Maphumulo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand															
Cash Receipts By Source													1		
Property rates	664	664	664	664	664	664	664	664	664	664	664	664	4 954	12 258	12 258
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	55	49	59	52	80	105	48	52	77	132	50	61	821	903	994
Interest earned - external investments	50	49	59	210	210	150	151	151	152	153	138	6	1 479	1 627	1 789
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	518	518	560	605
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	25 984	-	-	-	890	18 927	-	10 815	-	-	-	1 780	58 396	71 056	79 045
Other revenue	57	64	50	78	43	71	28	21	64	92	92	50	708	868	829
Cash Receipts by Source	26 810	825	832	1 004	1 886	19 917	891	11 703	957	1 041	945	7 369	74 181	87 272	95 520
Other Cash Flows by Source															
Transfer receipts - capital	-	9 000	2 000	8 317	4 000	-	5 000	-	2 000	-	-	-	30 317	32 082	37 288
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	26 810	9 825	2 832	9 321	5 886	19 917	5 891	11 703	2 957	1 041	945	7 369	104 498	119 354	132 808
Cash Payments by Type															
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	18 694	18 694	19 767	20 900
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	5 620	5 620	5 957	6 374
Finance charges	-	-	-	-	-	-	-	-	-	-	-	1 072	1 072	875	659
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	481	566	596	552	511	437	722	341	255	481	510	192	5 645	5 818	7 221
Contracted services	-	-	-	-	-	-	-	-	-	-	-	7 361	7 361	7 900	8 200
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type	481	566	596	552	511	437	722	341	255	481	510	32 939	38 391	40 317	43 354
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	481	566	596	552	511	437	722	341	255	481	510	32 939	38 391	40 317	43 354
NET INCREASE/(DECREASE) IN CASH HELD	26 328	9 258	2 236	8 770	5 375	19 480	5 169	11 363	2 702	560	435	(25 570)	66 107	79 037	89 454
Cash/cash equivalents at the monthly year begin:	41 323	67 651	76 909	79 146	87 915	93 291	112 771	117 940	129 303	132 004	132 564	132 999	41 323	107 430	186 467
Cash/cash equivalents at the monthly year end:	67 651	76 909	79 146	87 915	93 291	112 771	117 940	129 303	132 004	132 564	132 999	107 430	107 430	186 467	275 921

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	29 477	-	-	26 834	26 280	36 236
Infrastructure - Road transport		-	-	-	20 477	-	-	10 834	15 280	21 236
Roads, Pavements & Bridges					20 477			10 834	15 280	21 236
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	7 000	11 000	15 000
Generation										
Transmission & Reticulation								7 000	11 000	15 000
Street Lighting										
Infrastructure - Water	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	
Reticulation										
Sewerage purification										
Infrastructure - Other	-	-	-	-	9 000	-	-	9 000	-	-
Waste Management										
Transportation										
Gas										
Other					9 000			9 000		
Community	-	-	-	-	4 000	-	-	13 483	5 802	1 052
Parks & gardens								3 545	1 948	1 052
Sportsfields & stadia								4 968	3 854	
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses								2 000		
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other					4 000			2 970		
Heritage assets	-	-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties	-	-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets	-	-	-	-	3 865	-	-	10 201	2 247	2 259
General vehicles								1 600		
Specialised vehicles	-	-	-	-	-	-	-	-	-	-
Plant & equipment					3 000			4 000	2 200	2 200
Computers - hardware/equipment					80			156	27	29
Furniture and other office equipment					585			1 945	20	30
Abattoirs										
Markets										
Civic Land and Buildings								2 500		
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					200					
Agricultural assets	-	-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets	-	-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles	-	-	-	-	495	-	-	1 660	615	578
Computers - software & programming					295			760	315	328
Advertising by law policy								200	100	
Eletronic records								200		
By-laws for roads and public access					200			500	200	250
Total Capital Expenditure on new assets	1	-	-	-	37 837	-	-	52 178	34 944	40 125
Specialised vehicles										

KZN294 Maphumulo - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		135	966	104	1 800	5 400	5 400	3 000	3 000	4 000
Infrastructure - Road transport		135	966	104	1 800	5 400	5 400	3 000	3 000	4 000
Roads, Pavements & Bridges		135	966	104	1 800	5 400	5 400	3 000	3 000	4 000
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	10	15	100	100	100	1 680	250	300
Parks & gardens										
Sportsfields & stadia			10	15	100	100	100	1 680	250	300
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1 105	580	754	2 547	3 464	3 464	2 495	2 618	2 971
General vehicles		434	249	247	322	435	435	457	392	445
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment		0	34	8	17	20	20	19	13	16
Furniture and other office equipment		1	9	22	9	10	10	18	14	10
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		670	288	477	2 200	3 000	3 000	2 000	2 200	2 500
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	1 240	1 556	873	4 447	8 964	8 964	7 175	5 868	7 271
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.0%	2.0%	1.0%	6.2%	7.2%	7.2%	5.8%	4.1%	4.0%
R&M as % Operating Expenditure		3.2%	3.7%	1.7%	7.0%	13.2%	13.2%	9.6%	7.5%	8.4%

KZN294 Maphumulo - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		135	-	-				
Vote 2 - Budget & Treasury		1 486	27	29				
Vote 3 - Community Services		-	-	-				
Vote 4 - Economic and Development		51 727	36 432	41 688				
Vote 5 - Human Settlement		400	-	-				
Vote 6 - Corporate Services		2 830	435	358				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
Total Capital Expenditure		56 578	36 894	42 075	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Budget & Treasury								
Vote 3 - Community Services								
Vote 4 - Economic and Development								
Vote 5 - Human Settlement								
Vote 6 - Corporate Services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		56 578	36 894	42 075	-	-	-	-

KZN294 Maphumulo - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
				Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4									
Parent municipality:										
<i>List all capital projects grouped by Municipal Vote</i>										
Nunjambili Roads			15 706		3 700	3 172	2 787	4 889	1	
Mbusweni Road			6 055		1 845	3 000	1 210		3	
Samungu Road			8 845		5 000	560			2	
Mambulu Road			8 441			1 386	4 000	3 055	2	
Emnyameni Sports Complex			15 988		5 700	4 968	3 854		11	
Tunnel Farming			6 982			3 545	1 948	1 052	9	
Phase 2, - Khatha Road			7 000		6 700	-	-	-	2	
Phase 3, - Khatha Road			7 000			2 716	4 284			
Phase 4 - Khatha Road			7 465				3 000	4 465		
Ablution Blocks in Town Centre			1 116		1 000	970			10	
Maphumulo Taxi Rank						2 000				
Phase 2 - Construction of Sidewalks						2 000				
KWASHUSHU ROAD WITH FOOT BRIDGE						9 000				
Extension of new offices + additional offices						7 500				
CONSTRUCTION OF HALLS						1 600				
OCHENI 112 UNITS - internal fund						2 200				
MPHISE						1 360				
ZAGOAYENI 177UNITS						2 832				
MSHUKANGUBO 154 UNITS						2 464				
By-laws for roads and public access						500	200	250		
Advertising by law policy						200	-	-		
Furniture and Equipment						1 945	20	30		
Plant and Equipment						3 000	2 200	2 200		
Computers						156	27	29		
Computer software (ESR19.10)						200	-	-		
Electronic records						200	100	-		
Intangible Assets						560	315	328		
Construction of halls						1 600	1 950	1 950		
RECORDING SYSTEM						1 000	-	-		
Vehicle						1 600	-	-		
Renaming of landmark						500				
Parent Capital expenditure	1					62 734	25 894	18 248		
Entities:										
<i>List all capital projects grouped by Entity</i>										
Entity A										
Water project A										
Entity B										
Electricity project B										
Entity Capital expenditure				-	-	-	-	-		
Total Capital expenditure				-	23 945	62 734	25 894	18 248		

[illegible]

CONCLUSION

The annual budget for the 2013/14 financial year was based on realistic incomes and expenditure of the municipality. I therefore believe that these adjustments will enable the municipality to fulfil its goals for the current financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

2.4. Municipal manager's quality certificate

I, Acting Municipal Manager of Maphumulo Local Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr .B.R. Ngubane

Acting Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: _____

Date _____